February 28, 2007

Delphi Chapter 11 claim asserted by Devco Corporation filed 4/27/06 claim # 2938 in he amount of \$3445.73

Your basis of objection – claim subject to modification, modified debtor 05-44640, modified amt claimed by you \$3445.73, modified nature is general unsecured.

The facts: Devco Corporation is classified as "small business" by the Federal Govt.

Devco was a supplier to Delphi. Devco furnaces machine repair parts used on Delphi production machinery. Delphi placed an order for the amount in question covering Devco parts in stock for immediate shipment to Delphi. In good faith, Devco shipped a complete set of repair parts to Delphi in order that Delphi could operate their equipment. As was customary with Delphi and other Devco customers in good standing, Devco billed Delphi for the parts and expected payment within Devco's 30 day terms. Devco has never been paid for these parts ordered, delivered, and presumed used by Delphi. Devco is entitled to full reimbursement for the goods it sold to Delphi in good faith.

Devco Corporation (current address) 300 Lanidex Plaza Parsippany, NJ 07054

Devco Corporation (prior address, but still in PO Box 176 Wyckoff, NJ 07481

William E. Durnan, Jr.

President

Devco Corporation

